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From:

Sent: Tuesday, February 23, 2010 9:31:37 AM

To:

Cc:

Subject: RE: TEFRA Question

Under Treas. Reg. 301.6231(a)(3)-1(b) it looks like all the facts subject to summons are partnership items and, thus, a summons for those facts is appropriate in this TEFRA proceeding. The parties to the TEFRA proceeding and any later affected item proceeding are the same in any event so that a summons with respect to affected items would be appropriate under the Powell factors. See also Abilene v. U.S. (9th Cir)(party information may be disclosed in a TEFRA audit even if it may not constitute a partnership item).